



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12982 of 2026

and

WMP Nos.14208 & 14212 of 2026

Mahalakshmi Enterprises,
Represented by its proprietor,
I -Thiruppathi,
No.29, Alapakkam Main Road, Maduravoyal,
Chennai-600 095

..Petitioner(s)

Vs

1. The Commercial/State Tax Officer,
Vanagaram Assessment Circle,
Commercial Taxes Department,
Integrated CT Building, No.4/109,
Chennai-Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee, Tamil Nadu-600 123
2. The Deputy Commissioner (ST)
GST Appeals II,
Greens Road,
Chennai-600006
3. The Assistant Commissioner (ST)
Vanagaram Assessment Circle,
Commercial Taxes Office,
Integrated CT Building, No.4/109,
Chennai-Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee, Tamil Nadu-600 123

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 26.12.2025 in Reference No.ZD331225397047B



passed by the 1st respondent, quash the same and remand the same back to the 1st Respondent and further consequently direct the 1st Respondent to grant the Petitioner an opportunity of personal hearing and pass orders on merits in accordance with law.

For Petitioner(s): Mr.Purujit Narayanan

For Respondent(s): Mrs.P.Selvi, Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court challenging the impugned order dated 26.12.2025, whereby the proposal in Show Cause Notice in GST DRC-01 dated 26.09.2025 was confirmed. The impugned order records that the Petitioner had indeed replied to the Show Cause Notice vide reply dated 01.11.2025. However, it states that the annexures enclosed with the reply were not legible.



4. The Petitioner has taken a categorical stand that they made exempted supplies totaling for a sum of Rs.47,30,899/- in the form of fuel wood, logs, billets, twigs, faggots, or similar forms, which are exempted in terms of Notification No.1/2017-Central Tax (Rate) dated 28.06.2017. However, the impugned order was passed on the grounds that the documents were not legible. Even if the Petitioner had not opted for a personal hearing in DRC-06, it was incumbent on the part of the Respondents to call the Petitioner for a personal hearings and to resubmit clear copies of the required documents; instead, the impugned order was passed.

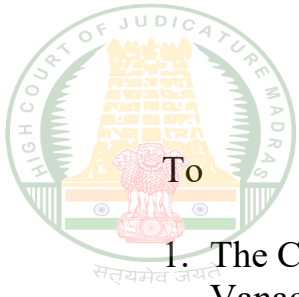
5. Under these circumstances, the impugned order is quashed, and the case is remitted back to the Respondents to pass fresh orders on merits.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GBI



To

1. The Commercial/State Tax Officer,
Vanagaram Assessment Circle,
Commercial Taxes Department,
Integrated CT Building, No.4/109,
Chennai-Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee, Tamil Nadu-600 123
2. The Deputy Commissioner (ST)
GST Appeals II,
Greens Road,
Chennai-600006
3. The Assistant Commissioner (ST)
Vanagaram Assessment Circle,
Commercial Taxes Department,
Integrated CT Building, No.4/109,
Chennai-Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee, Tamil Nadu-600 123



WEB COPY

WP No. 12982 of 2



C.SARAVANAN, J.

GBI

**WP No. 12982 of 2026
WMP Nos.14208 & 14212 of 2026**

08-04-2026